

Exhibit 3

INVOICE NO.	B/L NO.	DATE	AMOUNT	ITEMS NEEDED TO RECONCILE		
				INVOICE	PURCHASE ORDER	PROOF OF DELIVERY
896780	224744	7/16/2003	359.50		X	X
968427	376580	2/27/2004	1,505.00		X	X
969539	378979	3/2/2004	4,515.00		X	X
969975	379943	3/3/2004	5,904.00		X	X
969859	379815	3/3/2004	2,460.00		X	X
970491	381452	3/5/2004	934.80		X	X
876906	578190	11/24/2004	433.80		X	X
436138	662548	3/18/2005	803.44		X	X
309336	971579	4/21/2005	10,001.97		X	X
315923	162707	5/2/2005	263.26		X	X
944076	705829	5/10/2005	800.00		X	X
040661		5/18/2005	427.14		X	X
954505	725558	6/3/2005	500.00		X	X
954532	725617	6/3/2005	200.00		X	X
970914	757156	7/18/2005	1,000.00		X	X
977156	769181	8/3/2005	1,353.60		X	X
977155	769180	8/3/2005	2,733.78		X	X
979507	773486	8/9/2005	738.40		X	X
802588	797526	9/8/2005	3,705.48		X	X
802589	797527	9/8/2005	5,659.50		X	X
810605	812742	9/26/2005	17,766.56		X	X

Total Proof-of-Delivery Req'd

62,065.23

Invoices not included in Delphi's books and records. POD required to determine if invoice should be recognized as a pre-petition liability.

988277	789675	8/29/2005	4,805.94	X
811061	813569	9/27/2005	5,041.22	X
808863	809712	9/22/2005	5,507.84	X
809776	811268	9/26/2005	6,878.48	X
804918	802096	9/13/2005	7,554.56	X
804491	801149	9/13/2005	7,791.92	X
801640	796159	9/6/2005	8,258.49	X
813126	817088	10/4/2005	8,331.68	X
800119	793072	9/2/2005	8,413.52	X
807009	805843	9/19/2005	8,788.40	X
802585	797529	9/8/2005	8,816.08	X
800121	793075	9/2/2005	8,821.75	X
814137	819336	10/4/2005	9,321.24	X
803712	799685	9/12/2005	9,328.16	X
813800	818494	10/3/2005	9,684.48	X
801933	796413	9/7/2005	9,727.76	X
808327	808683	9/21/2005	10,117.52	X
812972	816910	9/30/2005	10,213.92	X
807734	807823	9/20/2005	10,251.98	X
801638	796156	9/6/2005	10,296.96	X
807813	807879	9/20/2005	10,965.76	X
989135	791602	8/31/2005	12,339.55	X
811500	814486	9/28/2005	12,396.80	X
802587	797532	9/8/2005	13,170.64	X
811079	813601	9/27/2005	13,445.12	X
807781	807831	9/19/2005	14,776.32	X
807735	807824	9/20/2005	15,671.60	X
801639	796157	9/6/2005	17,417.32	X
814140	819339	10/4/2005	18,594.80	X
801932	796412	9/7/2005	19,112.88	X
808864	809713	9/22/2005	19,146.96	X
809290	810421	9/23/2005	19,390.56	X
803153	798701	9/9/2005	20,543.60	X
800122	793077	9/2/2005	20,998.32	X
801641	796160	9/6/2005	21,014.56	X
988667	790654	8/30/2005	21,182.72	X
989134	791601	8/31/2005	22,876.48	X
804493	801151	9/13/2005	22,833.44	X
803716	799691	9/12/2005	23,466.80	X
988280	789679	8/29/2005	23,677.92	X
807010	805844	9/19/2005	24,278.80	X
808600	809407	9/21/2005	24,294.40	X
813113	817072	9/30/2005	24,327.68	X
988278	789676	8/29/2005	24,614.72	X
804507	801192	9/12/2005	24,660.48	X
811078	813600	9/27/2005	31,749.20	X
989495	792017	9/1/2005	50,063.64	X
811501	814487	9/28/2005	56,255.36	X
800120	793074	9/2/2005	58,987.64	X
813635	818345	10/4/2005	59,633.28	X

Invoices contain variances with quantity and/or unit costs. PO's required to determine appropriate unit cost.

Variance between POC and Delphi books = \$24,525.15.